

## ABSTRACT OF THE DISCLOSURE

To provide a magnetic encoder which can be assembled having a  
5 thin-walled structure while securing an excellent detection sensitivity and which  
can provide an excellent moldability by suitably selecting materials, the magnetic  
encoder is provided which includes a multi-pole magnet 14 having a plurality of  
opposite magnetic poles alternating in a direction circumferentially thereof, and a  
core metal 11 for supporting the multi-pole magnet. The multi-pole magnet 14  
10 contains a powdery magnetic material mixed in an amount within the range of 20  
to 90 vol.% relative to the total volume of the multi-pole magnet 14. The  
multi-pole magnet 14 may be a sintered magnet.